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Atty. Dkt. No. 023971-0422

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Masatsugu YOKOTE  
Title: STEERING CONTROL FOR DRIVE WHEELS OF VEHICLE  
Appl. No.: 10/849,181  
Filing Date: May 20, 2004  
Examiner: Lee Sin Yee LUM VANNUCCI  
Art Unit: 3611  
Confirmation No: 7250

**AMENDMENT AND REPLY UNDER 37 C.F.R. § 1.111**

***Mail Stop Amendment***

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated November 22, 2006, concerning the above-referenced patent application.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this document.

**Remarks/Arguments** begin on page 8 of this document.

Please amend the application as follows: